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 In IP

**JAN 24 2007**

Sung-ill Kang et al.

Group Art Unit: 2618

Examiner: West, Lewis G.

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

The Applicants submit herewith a Substitute Declaration in connection with the above-identified application.

Although no fees or charges are believed due, the Commissioner is hereby authorized to charge any fees which may become due in connection with this communication or credit any overpayment to Deposit Account No. 18-2220.

Respectfully submitted,

Ronald S. Grubb  
 Ronald S. Grubb  
 Attorney of Record  
 Reg. No. 48,672

Dated: January 24, 2007

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